



DEPARTMENT OF EDUCATION CHIEF FINANCE OFFICE

SEPTEMBER
2014
ISSUE 3

Please use the newly established email for submitting information to Financial Services at financesvcs@ed.sc.gov.

September 2014 A monthly update from the State Department of Education's (SCDE) Office of Finance to local school district business officials. If you have any questions about information in this issue, contact Shatika Spearman at 803-734-8008, Felicia Poston at 803-734-8488 or Melissa Myers at 803-734-8453.

Beginning July 1, 2014, the SCDE discontinued mailing back-up documentation. Instructions on obtaining the back-up documentation is posted at <http://ed.sc.gov/agency/cfo/finance/>. Please use the following link for EIA and EFA payment summaries generated after July 1, 2014, [Payments to School Districts](#).

Payments Beginning in September

- 1) High Schools that Work – A listing of each applicable school participating in the HSTW program will be posted to the Financial Systems website.
- 2) National Board – For districts that have submitted verified/reviewed lists of their NBCTs, funding will begin in September. Any questions can be directed to Sue Martinez.
- 3) Early Childhood – Funding for all Early Childhood programs will begin in September. Districts were emailed a listing by district of both CDEPP and half day allocations.
- 4) EEDA Supplies and Materials – A new revenue and subfund have been assigned for FY15 to avoid confusion with the EEDA At-Risk grants. The supply and materials revenue and subfund will be 3595/395.
- 5) Other September payments include Reading and Professional Development.

CFO UPDATE

To better serve you, we are providing a list of finance employees and their areas of responsibility that can assist you. Please let us know how we can help you:

Budget & General Finance questions – **Mellanie Jinnette**

Flexibility & Other Finance Related Questions – **Shatika Spearman**

EIA/General Fund/Lottery Payments; National Board; Medicaid – **Sue Martinez**

PCS; EFA Payments – **Ann Castro**

General Grants Accounting – **Felicia Poston**

For questions regarding specific grants please contact the specific grants accountant referenced under the grants accounting section of this newsletter.

Transportation: FYI

Memos concerning quarterly fuel cost permit rates and school bus/boat permit base rate from the Office of Transportation have been posted to our website under Financial Services/Memos.

FINANCIAL SERVICES

New Position Code

Position code 87 has been created for reading coaches. The only people that go in this code are the ones being paid for with the new Reading Funds. Reading Coaches will be funded after all intent forms have been returned by your district. Also, please note that Reading Coaches under this funding and reported in PCS in position code 87 **DO** qualify for National Board but **NOT** teacher supply.

The 2014-15 PCS Position Code list is posted at: <http://ed.sc.gov/agency/cfo/finance/Financial-Services/PCSInformation.cfm>

New Revenue Codes for FY 2015

Please use the following new revenue/sub fund codes to set up accounts for new revenue and updated EFA revenue to be received for FY 2015.

Reading Coaches	*3135	935
Technology Initiative	3630	963
High Achieving	3332	100
Academic Assistance	3351	100
Limited English Proficiency	3334	100
Pupils in Poverty	3352	100

***Correction to Revenue Code for Reading Coaches**

**FY 2014-15 Funding Flexibility**

Funding Flexibility Procedures and Forms for FY 2014-15 are posted on Finance's web page at

<http://ed.sc.gov/agency/cfo/finance/Financial-Services/FlexibilityGuidelinesandReportingRequirements.cfm>

REMINDERS**FY 2014-15 District Minimum Salary Schedule**

The Office of Finance is requesting information regarding your district's minimum salary schedule for FY 2014-15. Please refer to email sent September 12. Submit the completed Excel spreadsheet to kmoss@ed.sc.gov by Wednesday, October 1, 2014.

School Year 2013-14 Students Enrolled in Dual Credit Courses

Refer to Mellanie's email dated July 21, 2014. Ways and Means and the Governor's Office have requested the following information: 1) Number of students enrolled in dual credit courses in SY 2013-14. 2) Name of Higher Education attended (minimum of most popular 3 institutes). 3) Cost to the student/district. Email this information to Mellanie at mjinnett@ed.sc.gov

GRANTS ACCOUNTING**ATTENTION!**

ALL SUB GRANTS EFFECTIVE 07/01/14 AND AFTER WILL BE PROCESSED THROUGH THE NEW GRANTS ACCOUNTING PROCESSING SYSTEM (GAPS).

STAY TUNED FOR NOTIFICATION OF ONLINE TRAINING AND ACCESS TO THE SYSTEM.

ALL SUB GRANTS THAT WERE EFFECTIVE PRIOR TO 07/01/14 WILL CONTINUE TO BE PROCESSED USING THE OLD PAPER METHOD UNTIL FURTHER NOTICE.

Weekly Payments to School Districts

Weekly payments to school districts are now posted on Finance's webpage at

<http://ed.sc.gov/agency/cfo/finance/Grants-Accounting/WeeklyPayments.cfm>.

Be on the lookout for further information on the Grants Accounting System for all grant awards beginning July 1, 2014 or thereafter.

Quarterly submission of claims is **HIGHLY** encouraged.

Payment to Counties

Payment to county printouts are posted on our website under Grants Accounting. An email went out to districts on August 14 from Mellanie. We have extended the time that the printouts will be available on the website to Tuesday, September 30.

Please make sure your accountants know to retrieve the needed information before it is removed from the SDE website.

Submission of Expenditure Claims

Please do not copy specific accountants on submissions to the claims box.

- 1) When submitting expenditure reports to the claims box at Claims@ed.sc.gov, please remember to only send one item per email and;
- 2) Include in the subject line: the sub recipient name, project #, sub program #, and claim # and;
- 3) **DO NOT SEND ORIGINAL**

Submission of Revised Claims

If you are submitting a revised claim, please label it accordingly. Also, if you are working with the specific accountant and submitting a corrected claim, please email it directly to the grants accountant's email address, not to the claims email address.

Please do not submit a revised claim without making email contact with the assigned accountant prior to submitting the revision. This is to ensure that the claim hasn't already been paid. If a claim has already been paid, you won't be able to make the correction without submission of a new claim number.

Negative Expenditure Claims

A refund check must accompany any negative claim submitted to Grants Accounting. Please don't request that we apply the negative amount to a future payment. Also, please make sure any checks that are being returned have adequate backup to include the original project number, payment number, sub program. Also, the reason that the check is being returned with the break down attached to the check.

**Budget Amendment Reminder**

Budget amendments need to have a change page that equals zero and a new budget page. The change page line items must equal the differences between the existing budget and the revised budget.

Grants Accounting Questions

In an attempt to provide districts with the utmost in customer service, we respectfully request that inquiries on payments, expenditure reports, etc. be made via e-mail first.

Please provide us with as much information as possible so that we can research the question/problem and get back with you quickly and with the most accurate answer as possible.

Accountant Responsibility

A listing of each grant and the responsible accountant is provided for your use under the Grants Accounting Section on the Office of Finance website. Please refer to this list when requesting specific information about a claim or payment.

Project Masters

Project Masters will be mailed out by the end of September.

INSTRUCTIONAL MATERIALS**Allocations**

FY 14-15 district allocations for digital instructional materials and science kit refurbishment have been posted on Finance's web page under the Instructional Materials and District Auditing section.

AUDITING SERVICES**DUE TO SCHEDULES**

Please review the schedule of funds due back to the state and federal government to ensure accuracy. Any payments not due back because of funding flexibility or carryover provisions should not be stated on the schedule. Payments made in error cannot be returned.

Spring SCASBO – Electronic Audit Submission Presentation

The powerpoint from the presentation on the Electronic Audit Submission and Other Audit Issues has been placed on the Office of Auditing Services webpage at <http://ed.sc.gov/agency/as/documents/ELECTRONICAUDITSUBMISSION.pdf>. If you have any questions regarding the information provided, please contact Melissa Myers at mmyers@ed.sc.gov or 803-734-8453.

Electronic Audit Submission System

The Office of Auditing Services is planning a training session on the new Electronic Audit Submission System. Please be on the lookout for registration information for the training soon.

**Time and Effort Requirements**

Employees whose salary are charged in whole or in part to a federal cost objective must complete either the monthly personnel activity report (PAR) or the semi-annual certification. Certifications are required for those whose salary is charged 100% to a federal cost objective. The PAR is required for any employee whose salary is charged less than 100% to a federal cost objective or to multiple federal cost objectives. These requirements are stated in the Office of Management Budget Circular A-87 "Cost Principles for State, Local and Indian Tribal Governments" Attachment B Section 8h. A link to the circular can be found at <http://ed.sc.gov/agency/as/>.

An example of a PAR and certification are now located on our website at

<http://ed.sc.gov/agency/as/documents/FederalSamplePersonnelActivityReport.pdf> and

<http://ed.sc.gov/agency/as/documents/FederalSampleSemi-AnnualCertification.pdf> respectively.

Time and Effort Clarification for Food Service Employees

Food Service employees are exempt from the requirement to prepare personnel activity reports or certifications. However, if the food service employee also works on another federal cost objective, the employee must complete the required time and effort reporting.

**Substitute System for PAR's**

The USDE recently established guidance allowing an SEA to permit an LEA to use substitute documentation such as a teacher's course schedule as adequate documentation for the time and effort of an individual who works on multiple activities or cost objectives but does so on a predetermined schedule. An individual documenting time and effort under the substitute system would be permitted to certify time and effort on a semiannual basis, provided the LEA's substitute system meets requirements. In order to use the substitute system, the LEA must certify to the SEA that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Additionally, the certification must include a full disclosure of any known deficiencies with the system or known challenges with implementing the substitute system.

To review this guidance in full along with examples of acceptable substitute system, see <http://www2.ed.gov/policy/fund/guid/gposbul/time-and-effort-reporting.html>.

Annual Audit Guide

Annual Audit Guide – The FY 2013-14 Annual Audit Guide has been posted to the SCDE website at

<http://ed.sc.gov/agency/as/ManualsHandbooksandGuidelines.cfm>. The template for submission of the SCDE supplemental schedules is also located on the website under the 2013-2014 Audit Guide link. Please share this information with your independent auditors as it lists **new** audit submission requirements for FY 2013-14 audits.

Miscellaneous Revenue Codes and Subfunds

When allocations to school districts exceed \$500,000 from a single source of funds, a unique revenue code and subfund are assigned to those funds and guidelines for those funds will appear in the Funding Manual produced by the Office of Finance. If total allocations do not exceed \$500,000, miscellaneous revenue codes and sub funds will be used as follows:

Miscellaneous Revenue Codes and Subfunds

<u>Source of Fund</u>	<u>Revenue Code</u>	<u>Subfund</u>
Misc. State Restricted	3199	800 Series *
Misc. EIA	3599	399
Misc. State	3999	General Fund (100)
Misc. Lottery	3699	969
Misc. Federal	4999	800 series *

*Districts choose any subfund available for use in the 800 series.

Financial Manuals

Funding Manual <http://ed.sc.gov/agency/cfo/finance/Financial-Services/documents/2013-2014FundingManual.pdf>

Accounting Handbook:

<http://ed.sc.gov/agency/as/ManualsHandbooksandGuidelines.cfm>

Student Accountability:

<http://ed.sc.gov/agency/cfo/finance/Financial-Services/documents/studentaccountabilitymanual.pdf>

PCS Manual: <http://ed.sc.gov/agency/cfo/finance/Financial-Services/documents/PCSUserManual0712.pdf>

Audit Guide:

<http://ed.sc.gov/agency/as/ManualsHandbooksandGuidelines.cfm>





**EFA/State Funding
Release Dates
2014-2015**

September 22	December - TBD	March 20	June 22
October 22	January 22	April 22	
November - TBD	February 20	May 22	

Due Dates for SCDE Reports 2014-2015

Listed below are reports required by the Office of Finance and their due dates for 2014-15. Reports listed below that are identified by a dollar sign (\$) indicate that allocations are based on the information submitted in these reports. To avoid delays in the distribution of the allocations, please ensure that all reports are received in the Chief Financial Office by the specified due date.

November 3	DEADLINE FOR PCS STAFF UPDATES (THIS IS A DUE DATE FOR FEDERAL REPORTS AND ACCREDITATION REPORTS)
November 3	INITIAL MEMBERSHIP/ATTENDANCE 45 DAY REPORT INITIAL STUDENT ACCOUNTABILITY 45 DAY REPORT
December 2	2013-14 AUDITS AND IN\$ITE
December 3	MEMBERSHIP/ATTENDANCE CERTIFY 45 DAY REPORT (\$) STUDENT ACCOUNTABILITY CERTIFY 45 DAY REPORT (\$)
April 2	INITIAL MEMBERSHIP/ATTENDANCE 135 DAY REPORT INITIAL STUDENT ACCOUNTABILITY 135 DAY REPORT
April 30	PCS UPDATES FOR 135 DAY FUNDING (\$)
April 30	MEMBERSHIP/ATTENDANCE CERTIFY 135 DAY REPORT (\$) STUDENT ACCOUNTABILITY CERTIFY 135 DAY REPORT (\$) HOME INSTRUCTION REPORT (\$)
June 30	FINAL CHANGES TO PCS FY 2014-15 TECHNOLOGY PROFICIENCY
June 30	FLEXIBILITY REQUEST 2014-15

Questions concerning the above reports may be directed to Shatika Spearman at (803) 734-8008 in the Office of Finance.

